

COMMON CARRIER ALCOHOL BEVERAGE TAX RETURN

Make your check payable and mail to:

Wisconsin Department of Revenue

PO Box 8900

Madison, WI 53708-8900

Phone: (608) 266-6702

Use this form to report the consumption of liquor, wine, apple cider and fermented malt beverages on dining cars and airlines while in transit through or over the State of Wisconsin.

Due Date: 15 days after the end of the quarter covered by this return.

Indicate quarter covered by this return → ☐ Jan- Mar ☐ July - Sept **Year**
(check box and fill in the year) ☐ Apr- June ☐ Oct - Dec _____

Name		Federal Employer ID No. (FEIN)	
Mailing Address - Street or P. O. Box Number	City	State	Zip Code

COMPLETE WORKSHEET ON REVERSE SIDE BEFORE COMPUTING THE TAX DUE BELOW

RECORD OF CONSUMPTION AND TAX COMPUTATION

Tax Type	Line	Container Type & Size	Taxable Sales from Worksheet	Tax Rate	Tax Due		Amount Due	
LIQUOR (distilled spirits)	1	Liquor Miniatures	Number Sold	X \$.04293				
	2	Liquor (all other sizes)	Liters Sold	X \$.8586				
	3	Add lines 1 and 2				LIQUOR TAX →		
WINE	4	Wine 14% or less	Liters Sold	X \$.06605				
	5	Wine - Over 14% but less than 21%	Liters Sold	X \$.1189				
	6	Add lines 4 and 5				WINE TAX →		
APPLE CIDER	7	Apple Cider 7% or less	Liters Sold	X \$.0171	APPLE CIDER TAX	→		
BEER	8	12 oz. Bottles or Cans	Number Sold	X \$.006048	BEER TAX	→		
	9	TAX DUE (attach check with your return or pay by EFT)				→		

☐ Check this box if you are paying the tax due on line 9 by electronic funds transfer (EFT)

*Call (608) 264-9918 for information about paying taxes by EFT.

Under penalty of law, I declare the above information to be true, correct and complete to the best of my knowledge and belief.

Signature	Title	Date	Business Telephone Number ()
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INSTRUCTIONS:

- Your return is due 15 days after the end of the quarter covered by the return (for example: a return covering the quarter January through March is due April 15). Please retain a copy of this return in your records.
- To be timely filed, a return must be postmarked by its due date and received by the department within 5 days of the due date. Late-filed returns are subject to a statutory \$10 late-filing fee plus interest at the rate of 1.5% per month calculated from the due date until the date the tax is paid.

WORKSHEET SCHEDULE

(all carriers must complete)

Indicate below the method you used to report the quantity of alcohol beverages sold during the quarter:

1. ☐ **Totals from daily records of alcohol beverages sold within Wisconsin.**
If you check this box, then skip to Schedule C below and complete the front of this form.
2. ☐ **Allocation of passenger mileage.** Compute the percentage for Wisconsin below. After you calculate the Wisconsin percentage, complete Schedules A, B & C below and the front of this form.

Wisconsin passenger miles for the quarter a. _____
Total passenger miles for the quarter b. _____
Percentage for Wisconsin (a ÷ b) c. _____ %

SCHEDULE A - DISTILLED SPIRITS, MINIATURES AND WINE TAXABLE SALES

Complete this schedule if you checked box 2 in the worksheet schedule above.		Liquor (distilled spirits)			Wine			
		Miniature Bottles	Liters (all other sizes)		14% or less Liters	Over 14% but less than 21% Liters		
Total Taxable Sales	d.	Number Sold						
Percentage (from 2c above)	e.	X %	X %	X %	X %	X %	X %	X %
Wisconsin Taxable Sales In each column multiply amount on line d by percentage on line e.	f.	Number Sold	Liters Sold		Liters Sold		Liters Sold	

Transfer amounts on line f above to lines 1, 2, 4 & 5 (taxable sales column) on front of this form.

SCHEDULE B - APPLE CIDER AND FERMENTED MALT BEVERAGES (BEER) TAXABLE SALES

Complete this schedule if you checked box 2 in the worksheet schedule above.		Apple Cider Liters	Fermented Malt Beverages 12 oz. Bottles or Cans
		Liters Sold	Number Sold
Total Taxable Sales	g.		
Percentage (from 2c above)	h.	X %	X %
Wisconsin Taxable Sales In each column multiply amount on line g by percentage on line h.	i.	Liters Sold	Number Sold

Transfer amounts on line i above to lines 7 & 8 (taxable sales column) on front of this form.

SCHEDULE C - PURCHASES DURING THE QUARTER FROM WISCONSIN WHOLESALERS

All common carriers must complete this schedule.

Date	Purchased From	Invoice or Manifest No.	Check (✓) Below the Types of Products Purchased (do not enter amounts)				
			Miniatures	Other	Wines	Apple Cider	Beer

Attach additional sheets if necessary to list your purchases in Schedule C. A computer listing is acceptable.